

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

OPINION and ORDER

DENNIS R. OERTEL, SUSAN K. OERTEL,
MARSHFIELD CLINIC, INC., POMP'S TIRE
SERVICE, INC., MIDLAND FUNDING, LLC,
and WOOD COUNTY, WISCONSIN,

20-cv-22-jdp

Defendants.

This is an action for unpaid federal taxes. The government alleges that defendants Dennis R. Oertel and Susan K. Oertel owe approximately \$150,000 in income taxes, employment taxes, and unemployment taxes. It seeks to reduce those debts to judgment and enforce a federal lien against a property that the Oertels jointly own. The remaining defendants were named because they may claim an interest in the property.

The Oertels and defendant Pomp's Tire Service, Inc. filed an answer, but the remaining defendants did not, so the clerk of court entered default against those defendants. Dkt. 15. Now the government moves for summary judgment against the Oertels and Pomp's and for entry of default judgment against the other defendants. Dkt. 18.

None of the defendants opposed the government's motion for summary judgment. As a result, the court will accept as true all of the government's proposed findings of fact. *See* "Motions for Summary Judgment," Dkt. 17, § II.C ("The court will conclude that a proposed fact is undisputed unless the responding party explicitly disputes it and either identifies contradictory evidence in the record, or demonstrates that the proponent of the fact does not have admissible evidence to support it."); *Zupparadi v. Wal-Mart Stores, Inc.*, 770 F.3d 644, 648

(7th Cir. 2014) (“We have frequently said that it is within the district court’s discretion to strictly enforce local rules regarding summary judgment by accepting the movant’s version of facts as undisputed if the non-movant has failed to respond in the form required.”).

The court finds that, as of August 7, 2020, the Oertels owed the government \$37,819.77 in unpaid federal income tax; Dennis Oertel owed the government \$107,529.35 in federal employment tax assessments; and Dennis Oertel owed the government \$833.47 in federal unemployment tax assessments.

The court also finds that the Oertels own the property with the following legal description: “A part of the Southeast Quarter of the Northeast Quarter (SE $\frac{1}{4}$ - NE $\frac{1}{4}$) of Section Fifteen (15), Township Twenty-five (25) North, Range Two (2) East, Town of Lincoln described as follows: Lot 1, Wood County Certified Survey Map Number 3870.”

Under 26 U.S.C. § 6321, a lien in favor of the United States arises when a taxpayer fails to pay an assessed tax after notice and demand. The government has given the Oertels notice and made demands for payment for all their owed taxes. Dkt. 19, ¶¶ 2, 6, 10. No other party has asserted an interest in the property in response to the government’s motion for summary judgment, so the government is entitled under 26 U.S.C. § 7403 to enforce the lien. Accordingly, the court will grant the government’s motion for summary judgment and default judgment.

ORDER

IT IS ORDERED that:

1. The motion for summary judgment against defendants Dennis R. Oertel, Susan K. Oertel, and Pomp’s Tire Service, Inc. and for default judgment against Midland Funding, LLC, Marshfield Clinic, Inc., and Wood County, Wisconsin, Dkt. 18, is GRANTED.

2. The United States may have until November 23, 2020, to submit a proposed judgment.

Entered November 16, 2020.

BY THE COURT:

/s/

JAMES D. PETERSON
District Judge